

015 PRIME CONTRACTING DEDUCTION CODES for Form TPT-1, Schedule A**CITIES: 015 – 016 - 037**

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
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This listing also includes related RETAIL (017) and USE TAX (029) Deduction Codes (shaded). A prime contractor may deduct the cost of certain retail purchases that are included in the contract from the prime contractor's tax base income.

**STATE BUSINESS
CODES****CITY BUSINESS
CODES****General Deduction Codes:****503** - RESALE – Sales for Resale4-5-10-11-13-14-
17-29-41-494-5-10-17-29-45-
49-62-213-214
551 - TAX COLLECTED or FACTORED included in
 Gross Receipts
 (p. 56)
2-4-5-6-7-8-9-10-
11-12-13-14-15-
17-19-25-26-294-5-6-9-10-11-12-15-
16-17-18-19-20-27-
29-37-40-44-45-62-
111-116-144-213-
214- 244- 485**558** - BAD DEBT DEDUCTION(See Arizona Administrative Code ("A.A.C.") rule
R15-5-2011)2-4-5-6-7-8-9-10-
11-12-13-14-15-
17-19-25-26-29-
41-49-51-564-5-6-9-10-11-12-15-
16-17-18-19-20-27-
29-37-40-44-45-49-
51-62-111-116-144-
213- 214- 244- 485
708 - VENDOR DISCOUNTS or CUSTOMER
 RETURNS
 (p. 56, 57)
2-4-5-6-7-8-9-10-
11-12-13-14-15-
17-19-25-26-29-
49-514-5-6-9-10-11-12-15-
16-17-18-19-20-27-
29-37-40-44-45-49-
51-62-111-116-144-
213- 214- 244- 485**Specific Deduction Codes:**
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES
 (p. 37, 8 & 13, 21 & 25)

14 – 17 - 29

17 – 29 - 214

608 - PC: COST of **508** DED in Gross Income
 (p. 47)

15 - 315

15 – 16 – 37 - 315

606 - BUS or URBAN MASS TRANSIT VEHICLE
 (p. 37, 8, 22)

14 – 17 - 29

17 – 29 - 214

706 - PC: COST of **606** DED in Gross Income
 (p. 47)

15 - 315

15 – 16 – 37 - 315

595 - CLEAN ROOM for SEMICONDUCTORS
 (p. 37, 47, 9, 23)
14 – 15 – 17 – 29 -
12915 – 16 – 17 – 29 –
37 - 214
565 - COMPUTER DATA CENTER EQUIPMENT
 (p. 7, 20)

17 - 29

17 - 29

665 - PC: COST of **565** DED in Gross Income

15 - 315

15 – 16 – 37 - 315

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	STATE BUSINESS CODES	CITY BUSINESS CODES
589 - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 38, 45, 3 & 6, 16 & 19)	2 - 15 – 17 - 29	15 – 17 - 29
607 - ENVIRONMENTAL TECH FACILITY (p. 37, 45, 10)	14 – 15 – 17 - 29	17 - 29
581 - GROUNDWATER MEASURING DEVICES (p. 37, 45, 8, 22)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
752 - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
782 - PC: COST of 752 DED in Gross Income	N/A	15 – 16 – 37 - 315
532 - M&E to Repair CARRIER AIRCRAFT (p. 37, 8, 22)	14 - 17 - 29	17 – 29 - 214
632 - PC: COST of 532 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 37, 8, 22)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
685 - PC: COST of 585 DED in Gross Income (p. 47)	15 - 315	SEE CITY SPECIFIC CODE 685 BELOW
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
623 - PC: COST of 523 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
579 - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 37, 8, 22)	14 – 17 – 29 - 129	17 – 29 - 214
679 - PC: COST of 579 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
524 - M&E for ELECTRIC UTILITY business (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
624 - PC: COST of 524 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
597 - M&E to meet FED & STATE POLLUTION Rules or Regulations (p. 37, 9, 23)	14 – 17 – 29 - 129	17 – 29 - 214
697 - PC: COST of 597 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
554 - M&E used in HEALTHY FOREST PROJECT (p. 10, 24)	17 - 29	N/A
654 - PC: COST of 554 DED in Gross Income (p. 47)	15 - 315	N/A

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522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
622 - PC: COST of 522 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 37, 47, 10, 23)	14 – 15 – 17 - 29	15 – 16 - 37
577 - M&E for POULTRY & EGG Production (p. 37, 9, 23)	14 – 17 – 29	17 – 29 - 214
677 - PC: COST of 577 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
553 - M&E used in RESEARCH & DEVELOPMENT (p. 37, 8, 22)	14 - 17 – 29 - 129	17 – 29 - 214
653 - PC: COST of 553 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
539 - M&E Etc. to TELECOMMUNICATIONS Business (p. 37, 7, 21)	14 - 17 – 29 - 129	17 – 29 - 214
639 - PC: COST of 539 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
578 - M&E for TV STATION DIGITAL BROADCAST (p. 37, 10, 23)	14 – 17 - 29	17 – 29 - 214
678 - PC: COST of 578 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
573 -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 37, 47, 3, 16)	14 – 15 – 17 - 29	N/A
544 - TPP to NONPROFIT ORG that gives FREE MEALS to NEEDY on a regular basis (p. 37, 3, 16)	14 – 17 - 29	N/A
644 - PC: COST of 544 DED in Gross Income (p. 47)	15 - 315	N/A

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	STATE BUSINESS CODES	CITY BUSINESS CODES
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 37, 4, 15)	14 – 17 – 29	17 – 29 - 214
675 - PC: COST of 575 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
502 - PC: 35% DEDUCTION Allowed (p. 45)	15	15 – 16 – 37
557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 50)	15	15 – 16 - 37
690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 51)	15	N/A
560 - PC: DEVELOPMENT FEES paid (p. 48)	15	15 – 16 - 37
673 - PC: DOMESTIC VIOLENCE SHELTER (p. 47)	15	N/A
683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 47)	15	15 – 16 - 37
663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 45)	15	27
555 - PC: HEALTHY FOREST Structure (p. 48)	15	N/A
681 - PC: INCOME from OUT-OF-STATE Projects	15	15 – 16 - 37
600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 46)	15	15 – 16 - 37
518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 45)	15	N/A
698 - PC: LAUNCH SITE Construction (p. 47)	15	N/A
689 - PC: LAWN MAINTENANCE SERVICES (p. 50)	15	15
500 - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 53)	15	15 – 16 - 37
694 - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 50)	15	N/A
668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 45)	15	27
667 - PC: MILITARY REUSE ZONE PROJECTS (p. 45)	15	N/A
719 - PC: MIXED WASTE PROCESS FACILITY (p. 48)	15	N/A
696 - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 48)	15	N/A
550 - PC: SUBCONTRACTING INCOME (p. 49)	15	15

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	STATE BUSINESS CODES	CITY BUSINESS CODES
686 - PC: TERMITE or PEST TREATMENT (p. 48)	15	15
562 - PC: Sale of USED MFTRD HOME (p. 45)	15	27
535 - PIPES VALVES 4" or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 37, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
635 - PC: COST of 535 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
712 – PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATION (p. 47 7, 21)	15 - 17 - 29 - 315	17 – 29 - 315
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
672 - PC: COST of 572 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
645 - PC: COST of 545 DED in Gross Income (p. 47)	15 - 315	N/A
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
771 - PC: COST of 671 DED in Gross Income	N/A	15 – 16 – 37 - 315
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 37, 3, 15)	14 – 17 - 29	N/A
674 - PC: COST of 574 DED in Gross Income (p. 47)	15 - 315	N/A
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 31, 31, 37, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
799 - PC: COST of 699 DED in Gross Income (p. 47)	15 - 315	N/A
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
646 - PC: COST of 546 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315

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	STATE BUSINESS CODES	CITY BUSINESS CODES
576 - RAILROAD Stock Rails Signal Equipment (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
676 - PC: COST of 576 DED in Gross Income (p.47)	15 - 315	15 – 16 – 37 - 315
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 37, 9, 22)	14 – 17 - 29	17 – 29 - 214
691 -PC: COST of 591 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
538 - SOLAR ENERGY DEVICES (p. 37, 47, 12, 24)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
552 – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
584 – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
751 - TELECOM UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37 - 315

**CITY SPECIFIC CONSTRUCTION CONTRACTING, OWNER
BUILDER, and SPECULATIVE BUILDER DEDUCTION CODES:**

THE FOLLOWING CODES MAY ONLY BE TAKEN

IN THE SPECIFIC CITIES LISTED:

CITY SPECIFIC CODE: 732 - EXEMPT CONTRACTING FT HUACHUCA CITY: SR	N/A	15 – 16 - 37
CITY SPECIFIC CODE: 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.		

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<i>CITY SPECIFIC CODE:</i> 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products <u>CITIES:</u> BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 585 ABOVE	17 – 29 - 214
<i>CITY SPECIFIC CODE:</i> 685 - PC: COST of 585 DED in Gross Income <u>CITIES:</u> BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 685 ABOVE	15 – 16 – 37 - 315
<i>CITY SPECIFIC CODE:</i> 733 - SPEC BLDR: EXEMPT COST OF LAND <u>CITIES:</u> DC.PA.WS.	N/A	16
<i>CITY SPECIFIC CODE:</i> 734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND <u>CITIES:</u> BH.CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF.SL.TL.WC.	N/A	16
<i>CITY SPECIFIC CODE:</i> 727 - TAX MORATORIUM - REAL PROPERTY <u>CITIES:</u> DC.EL.	N/A	15 – 16 – 37 – 45 - 213

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LEGEND of ABBREVIATIONS:**AMUSE:** AMUSEMENT**COMM LS:** COMMERCIAL LEASE**DED or DEDUCT:** DEDUCTION**FET:** FEDERAL EXCISE TAX**JOB PR:** JOB PRINTING CLASSIFICATION**M & E:** MACHINERY and EQUIPMENT**MCTC:** MODEL CITY TAX CODE**MFTG or MFTR or MFTRD BLDG:** MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING**MMAR:** MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER**MV:** MOTOR VEHICLE**ORG:** ORGANIZATION**PC:** PRIME CONTRACTING**PPR:** PERSONAL PROPERTY RENTAL (CLASSIFICATION)**PROP:** PROPERTY**RET:** RETAIL**RX:** PRESCRIBED**SNAP:** SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM**SVC:** SERVICE**TPP:** TANGIBLE PERSONAL PROPERTY**TELEC:** TELECOMMUNICATIONS (CLASSIFICATION)**TR LODG or TRANS LODG:** TRANSIENT LODGING (CLASSIFICATION)**TRANSP:** TRANSPORTING (CLASSIFICATION)**TX:** TAX**UTIL:** UTILITIES or UTILITIES CLASSIFICATION**USGOV:** UNITED STATES GOVERNMENT**BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:****CODE BUSINESS CATEGORY****004 UTILITIES****005 COMMUNICATIONS****006 TRANSPORTING****009 PUBLICATION****010 JOB PRINTING****011 RESTAURANTS AND BARS****012 AMUSEMENT****015 CONTRACTING - PRIME****017 RETAIL****019 SEVERANCE - METALLIFEROUS MINING****029 USE TAX****049 JET FUEL TAX****051 JET FUEL USE TAX****315 MRRA AMOUNT**

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STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
002	MINING-NONMETAL
007	PRIVATE (RAIL) CAR
008	PIPELINE
013	COMMERCIAL LEASE
014	PERSONAL PROPERTY RENTAL
025	TRANSIENT LODGING
026	USE TAX-UTILITIES
041	MUNICIPAL WATER
053	RENTAL CAR SURCHARGE (MAR)
055	RENTAL CAR SURCHARGE (PMA)
129	USE TAX DIRECT PAYMENTS
153	RENTAL CAR SURCHARGE-STADIUM (MAR)
912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES

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